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It is very likely that the author's subdivision of the subject was helpful to him in his enormous task of classifying the many thousands of cases with which he was forced to deal, but a classification which is based neither on historical nor on philosophical reason, nor on established use, should not appear in the published book; like the builder's scaffolding, every trace of it should be removed before the public is admitted to the finished edifice.

Not only the analysis but the nomenclature is novel. In place of well-known terms, to which we are accustomed, Professor Wigmore presents us with such marvels as retrospectant evidence, prophylactic rules, viatorial privilege, integration of legal acts, autoptic proference, and other no less striking inventions. It is safe to say that no one man, however great, could introduce into the law three such extravagantly novel terms, and Professor Wigmore proposes a dozen. Some of these terms have an unintentionally humorous effect; "autoptic proference" suggests to an ordinary man who has forgotten his Greek, the evidence of a physician before a coroner's jury, rather than such real exhibits as may be presented in evidence at a trial. "Prophylactic rules" suggest the printed directions which accompany a patent tooth-brush.

A few of his new terms he had already used in his notes in the last edition of *Greenleaf*, and their use there met with such a chorus of objection that he has thought it necessary in this work to justify their use; his justification, however, cannot be regarded as a happy one. To use the phrase "autoptic proference" instead of real evidence may be of great assistance to the author in sorting his cases and in formulating his text, but it is of no conceivable use to any lawyer who has occasion to consult the book.

When we come to the subject-matter we find it admirable in every way. The historical discussions are illuminating, the statement of doctrine is clear and sufficiently precise, and the argument is always enlightening and usually convincing. To select any particular portion of the text for special praise is almost impossible, so uniform is the merit of the work. Whether the author treats (in several parts, as a result of the peculiarity of his analysis) documentary evidence, or the privilege of witnesses, or the hearsay rule, he is uniformly happy in his treatment. His emphasis on the necessity of cross-examination as the basis of the hearsay rule is not quite orthodox, but it is probably correct, logically and historically.

The author has drawn his illustrative quotations from many sources with great advantage. It sometimes looks a little remarkable to see a long passage from Burke, or from Professor Sedgwick's philosophical work, cheek by jowl with a passage from an opinion of Baron Parke or Judge Doe; but no lawyer would be any the worse for an excursus into the realms of philosophy or polite literature. Space has been taken for rather long discussions on somewhat unrelated subjects; such as the propriety of granting a new trial where an error has been made in the admission or the exclusion of evidence. It might have been better in some cases (as in the example just stated) if Professor Wigmore had expressed himself a little less positively in a matter outside the strict scope of his work; for his views are, to say the least, questionable.

In spite of its imperfections, this is, and must long remain, the best treatise on the common law of evidence. Lawyers must learn to overlook the peculiarities of nomenclature; students must be content to accept the analysis as a convenient division of a vast material: for we have here what we have never had before, and are unlikely to have again, at least in this generation; a complete and accurate presentation of the principles and of the authorities of the law of evidence.

J. H. B.

THE LAW OF FOREIGN CORPORATIONS and Taxation of Corporations, both Foreign and Domestic. By Joseph Henry Beale, Jr. Boston: William J. Nagel. 1904. pp. xxvi, 1149. 8vo.

Some years ago, recognizing the growing need of a practical text-book upon these topics, Professor Beale began the present volume. Unfortunately its publication has been delayed until now. In the meantime, however, the great

increase in the number and importance of corporations, doing an interstate business, or conducting their affairs entirely beyond the borders of the incorporating state, has made this subject of pre-eminent importance. By adding considerable new material to the careful fundamental work that had previously been done, and making a thorough collection of cases, the writer has now produced a most welcome and timely treatise.

The first general title of the volume is devoted to a general consideration of the nature and the powers of corporations, with particular reference to the jurisdiction by the laws of which they exist. This involves a discussion of the domicile, the residence, and the citizenship of corporations, topics that have often been the subject of considerable confusion. One chapter of this title summarizes the statutes for the formation of corporations of all the States, Great Britain, and the Canadian Provinces. The following titles then consider in detail the rights and powers of a corporation in acting beyond the boundaries of the state which created it. The extent to which it may thus act, its constitutional rights when so acting, the conditions that may be and are imposed upon it by the foreign state, and the status of the foreign corporation in litigation both as plaintiff and as defendant are all very fully and lucidly treated. In the discussion of the jurisdiction of the foreign state over the internal affairs of a corporation, the vexed question of the enforcement of stockholders' and directors' statutory liability outside of the state which imposes that liability is considered with especial thoroughness. This chapter gives the subject a much more adequate treatment than the reviewer has been able to find in any other text-book.

A considerable space has been devoted by the author to the main sub-topic of the book, namely, Taxation of Corporations. This portion of the work includes domestic as well as foreign corporations. In fact, in many ways its title might be taxation in general. The difficult matter of *situs* for the purpose of taxation is made the basis of the discussion, and the general principles of taxation are thus developed and then applied to the many varied forms which corporate taxation assumes in the different states, both with reference to the different variety of taxes, and the different classes of corporations that are taxed. This portion of the volume includes a summary of the corporation taxes imposed by the different states. The work concludes with a discussion of corporations created by the laws of two states, and the receivership, insolvency, and dissolution of foreign corporations. Reference has already been made to some of the digests of the statutory provision of the States and the British Provinces that appear in the book. There are numerous others upon important matters of corporate regulation. This feature greatly adds to the practical value of the volume in the hands of the investor and the incorporator.

To the foregoing inadequate summary it is only necessary to add that the author has approached his task with scholarly discrimination, and with the end of practical utility always in view. Few, if any, other treatises deal satisfactorily with this subject, and there is thus a real demand for just such a book. It has been kept quite strictly confined within the proper scope of its title, and there it has been thorough. It ought, therefore, within its field to aid in a considerable degree in clarifying the law.

W. H. H.

HANDBOOK OF JURISDICTION AND PROCEDURE IN UNITED STATES COURTS.

By Robert M. Hughes. St. Paul, Minn.: West Publishing Co. 1904. pp. xviii, 634. 8vo.

Especially to the student and young practitioner this, the latest of the familiar Hornbook Series, should be welcome. Before its publication, the most valuable treatise on federal procedure was admittedly that of Mr. Foster. But in his two cumbrous volumes, as in other works that go into greater detail, the reader finds it difficult to extricate the purely adjective law of procedure from the mass of substantive law under which it is hidden. The plethora of legal information which Mr. Foster's book contains impairs its usefulness for